



State of Arizona
Department of Education

Tom Horne
Superintendent of
Public Instruction

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MEMORANDUM

TO: Administrators of the Child and Adult Care Food Program Centers

FROM: Mary Szafranski, Deputy Associate Superintendent
Arizona Department of Education, Health and Nutrition Services

Melissa Conner, Director
Child and Adult Care Food Program

Original Signed

DATE: February 4, 2009

SUBJECT: Small, Tax-Exempt, Business Filing Updates

The Internal Revenue Service (IRS) has changed its filing requirements that apply to small, tax-exempt organizations. Failure to comply with the requirements may result in the revocation of an organization's tax-exempt status.

The Arizona Department of Education is providing this information in an effort to minimize the potential of revocation, which will directly impact Child and Adult Food Program (CACFP) participation eligibility.

The Pension Protection Act of 2006 (PPA), which was signed into law on August 17, 2006, requires that most tax-exempt organizations whose gross receipts are normally under \$25,000 or less must file Form 990-N. The title of the form is *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ*. Before the law was enacted, small businesses with annual gross receipts of under \$25,000 were not required to annually file with the IRS.

Additional information about the filing requirements may be found at:
<http://www.irs.gov/charities/article/0,,id=169250,00.html>.

If you have questions, please contact your CACFP Specialist identified on your on line application.